

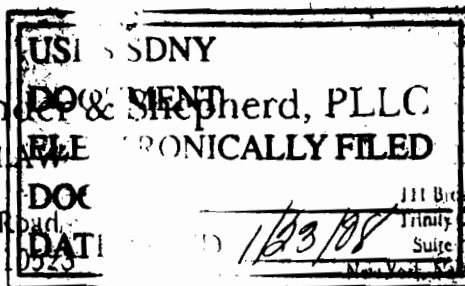
sent by: Law Offices

Barnes, Iaccarino, Virginia, Ambinder & Shepherd, PLLC  
ATTORNEYS AT LAW

3 Surrey Lane  
Hempstead, New York 11550  
(516) 483-9990  
Fax: (516) 483-0566

258 Saw Mill River Road  
Elmsford, New York 10523

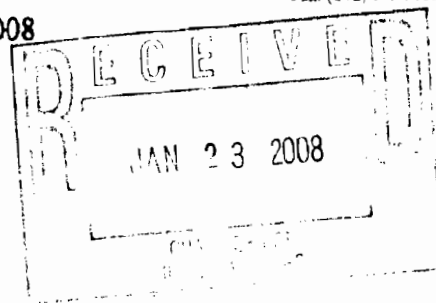
(914) 592-1515  
Fax: (914) 592-9213  
January 22, 2008



111 Broadway  
Trinity Centre  
Suite 201  
New York, New York 10006  
(212) 943-9080  
Fax: (212) 943-9082

**MEMO ENDORSED**

VIA FACSIMILE TRANSMISSION  
(212) 805-6382  
Honorable Victor Marrero  
United States District Court  
Southern District of New York  
500 Pearl Street  
New York, New York 10007



Re: Trustees of the United Wire Metal, et al. vs. Hygrade Polishing, 07 Civ. 6948

Dear Judge Marrero:

This firm represents Plaintiff-Trustees in the above-referenced matter and I write in connection with Your Honor's directive by Order sated January 17, 2008.

Defendant has not retained counsel in this proceeding and, unfortunately, the parties are unable to resolve this matter.

Accordingly, I write to inform the Court that the Defendant is in default and Plaintiffs intend to proceed with a motion for entry of default.

I sincerely apologize to the Court for this late submission. Thank you for your attention to this matter.

Respectfully submitted,

*Karin Arrospide*

Karin Arrospide, Esq.

cc: Hygrade Polishing (via fax 718-472-4117)

*The Court acknowledges plaintiff's response to the Court's Order dated 1-17-08. Plaintiff may proceed to file for entry of default & judgment on notice to defendant.*

SO ORDERED:  
1-22-08  
DATE *[Signature]* VICTOR MARRERO, U.S.D.J.